




STATE OF DELAWARE  
DEPARTMENT OF FINANCE  
DIVISION OF ACCOUNTING  
540 SOUTH DUPONT HIGHWAY  
THOMAS COLLINS BUILDING (D570C), SECOND FLOOR, SUITE 3  
DOVER, DELAWARE 19901

FAX: (302) 744-1045

TELEPHONE: (302) 744-1035

MEMORANDUM

#02-05

TO: All Department and School Fiscal Officers  
FROM: Trisha L. Neely, Director   
DATE: November 13, 2001  
SUBJECT: TAX EXEMPT CERTIFICATE

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Attached is an updated "Tax Exempt Certificate" form for the State of Delaware to be forwarded to the vendors upon request. According to the Internal Revenue Service, the buyer (State of Delaware) is to provide to the seller (the vendor) a certificate indicating that the State is exempt from paying **federal excise tax**.

If you have any questions or concerns, please contact Phyllis Jurczak at 302-744-1052.

TLN: bb  
Attachment



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**CERTIFICATE OF TAX EXEMPT STATUS**  
**STATE OF DELAWARE**  
**Federal Identification Number 51-6000279**

In accordance with Internal Revenue Code Section 4253(I), no tax shall be imposed under section 4251 upon any payment received for services or facilities furnished to the government of any State, or any political subdivision thereof, or the District of Columbia.

This certifies that such exemption is allowable by law for the reason that such services are being and will be furnished to and charges will be paid from the funds of the State of Delaware.

I understand that the fraudulent use of this certificate for the purpose of securing this exemption will subject all parties making such fraudulent use of this certificate to a fine of not more than \$10,000, or to imprisonment for not more than five years, or both, together with costs of prosecution.

  
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Signature of Authorized Representative

Trisha L. Neely  
\_\_\_\_\_  
Printed Name of Authorized Representative

Director, Division of Accounting  
Title

November 13, 2001  
Date